

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2006

FY 2006	Entity Name: Park City Municipal Corporation	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	<b>Property Taxes</b>		
1.1	Property taxes - (All property taxes not separately listed below.)	T01 6,159,796	
1.2	Property Taxes - Debt Service	T01 2,241,908	
1.3	Property Taxes - RDA Increment	T01 3,527,898	
1.4	Property Taxes - Library	T01	
1.5	Property Taxes - Delinquent	T01 339,802	
2	Fee in lieu	T01 231,227	
	<b>Local Sales Taxes</b>		
3.1	General sales tax - Local option	T09 4,268,697	
3.2	Highway improvement sales tax	T19	
3.3	Resort community sales tax	T19 4,261,186	
3.4	Resort plus sales tax	T19	
3.5	Energy sales and use tax	T19	1,420,395
3.6	Transient room tax	T19	
3.7	Public transit sales tax (UC 59-12-501)	T19	1,451,070
3.8	Other - specify	T19	
	<b>Franchise Tax</b>		
4.1	Telephone franchise tax	T15 479,090	
4.2	Cable TV franchise tax	T15 208,214	
4.3	Water franchise tax	T15	
4.4	Sewer franchise tax	T15 182,639	
4.5	Other - Specify	T15 762,405	
	Gas and Electric		
	<b>Licenses, Fees and Permits</b>		
5.1	Business license fees	T99 21,692	737,497
5.2	Building permit fees	T99 1,196,853	
5.3	Other licenses, permits & taxes - Specify	T99 1,031,460	
	Plan Application Fees, Plan check Fees, Engineering Fees, Preinspection Fees, Other		
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>		
	<b>Utility Sales Revenue / User Fees</b>		
1.1	Water supply system	A91	5,314,807
1.2	Electric power system	A92	
1.3	Gas supply system	A93	
1.4	Transit or bus system	A94	1,168,311
	<b>Other Sales and Service Revenue</b>		
2.1	Sewer charges	A90	
2.2	Storm drainage	A90	

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Fiscal Year Ended June 30, 2006

PART II		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount	
2.3 Garbage collection / street cleaning	A81				
3.1 Parks and recreation charges	A61				
3.2 Airports - Include rentals and gross sales of gas and oil.	A01	1,385,778		896,091	
3.3 Parking facilities, lots & meters	A60			829,311	
3.4 Hospital charges received	A36				
3.5 Cemeteries	A03				
3.6 Municipal housing rental projects (gross)	A50	54,660			
3.7 Special police services	A89	222			
4.1 Impact fees	A89				
4.2 Connection fees	A89	1,089,901			
4.3 Plan check fees	A89				
4.4 Zoning & subdivision fees	A89				
4.5 Sale of maps & publications	A89				
5 Other miscellaneous fees	A89	129,393		341,899	
Special Assessments					
6.1 Street cuts and public improvements	U01				
6.2 Sidewalk & curb repairs	U01				
6.3 Street lighting charges - Lighting districts	U01				
6.4 Other special improvement & service	U01				
Fines and Forfeitures (Circuit Court)					
7.1 Court fines, bail forfeitures, and moving violations surcharges	U99				
7.2 Parking ticket revenue	U99				
Fines (Justice Court)					
8.1 Court fines, bail forfeitures, and moving violations surcharges	U99				
8.2 Parking ticket revenue	U99				
Interest, Rents and Royalties					
9 Interest earnings	U20	2,976,797		465,996	
10 Rents and royalties	U40	232,182		21,685	
Miscellaneous					
11 Other miscellaneous revenue - Specify	U99	819,226			

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# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2006

2006

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
		F80	G80	E80	F80	G80	E80		
<b>Environment and Housing</b>									
3.1	Sewer	E80	F80	G80	E80	F80	G80		
3.2	Storm drainage	E80	F80	G80	E80	F80	G80		
3.3	Solid waste management	E81	F81	G81	E81	F81	G81		
3.4	Recycling programs	E81	F81	G81	E81	F81	G81		
3.5	Housing & community development	E90	F90	G90	E90	F90	G90		
3.6	Redevelopment agencies	E90	F90	G90	E90	F90	G90		
<b>Transportation</b>									
4.1	Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44		
4.2	Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44		
4.3	Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44		
4.4	Street lighting	E44	F44	G44	E44	F44	G44		
4.5	Engineering	E44	F44	G44	E44	F44	G44		
4.6	Municipal airports	E01	F01	G01	E01	F01	G01		
4.7	Parking facilities	E81	F81	G81	E81	F81	G81		
<b>Health</b>									
5.1	Own hospitals	E36	F36	G36	E36	F36	G36		
5.2	Other hospitals	E38	F38	G38	E38	F38	G38		
5.3	Health (other than hospitals)	E32	F32	G32	E32	F32	G32		
<b>Interest on Debt</b>									
6.1	Interest on debt - Water supply system	191			191				
6.2	Interest on debt - Electric power system	192			192				
6.3	Interest on debt - Gas supply system	193			193				
6.4	Interest on debt - Transit or bus system	194			194				
6.5	Interest on debt - All other interest	189			189				
<b>Utilities</b>									
7.1	Water supply system	E91	F91	G91	E91	F91	G91		
7.2	Electric power system	E92	F92	G92	E92	F92	G92		

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2006

2006

7.3	Gas supply system	E83	F83	G83	E83	F83	G83
7.4	Transit or bus system	E84	386	G84	E84	F84	G84
<b>All Other Expenditures</b>							
8.1	All other expenditures - See instructions	E89	F89	G89	E89	F89	G89
Specify							
Information Technology and Customer Service							
		919,730			586,588		
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>							
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions	(a)	(b)	(c)	(d)	(e)	(f)
Specify	E89	F89	G89	E89	F89	G89	
8.3	All other expenditures - See instructions	E89	F89	G89	E89	F89	G89
Specify							
<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>							
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1	Fire	L24	M24	L24	M24	L24	M24
2	Highways	L44	M44	L44	M44	L44	M44
3	Police	L62	M62	L62	M62	L62	M62
4	Sanitation	L81	M81	L81	M81	L81	M81
5	Recreation	L61	M61	L61	M61	L61	M61
6	Judicial and legal	L25	M25	L25	M25	L25	M25
7	All other	L89	M89	L89	M89	L89	M89
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
		Paid to State	Paid to Other Governments		Paid to State	Paid to Other Governments	
<b>PART VI PERSONNEL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	Amount	Z00	Amount		
			11,798,689		3,642,407		
<b>PART VII INDEBTEDNESS</b>							
		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	Guaranteed bonds



# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2006

2006

Long-term Outstanding Debt		(a)	(b)	(c)	(d)	(e)	(f)
1.1	Water supply system	13A	28A	30A	44A	41A	
1.2	Electric supply system	13B	28B	30B	44B	41B	
1.3	Sewer system	13C	28C	30C	44C	41C	
1.4	Gas supply system	13D	28D	30D	44D	41D	
1.5	Transit system	13E	28E	30E	44E	41E	
1.6	Public debt for privately owned housing, industrial or business purposes	13F	28F	30F	44F	41F	
<b>PART VII</b>		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
<b>INDEBTEDNESS (cont.)</b>							
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and non-guaranteed bonds	Guaranteed bonds
1.7	All other purposes	18X	20X	22X	42X	41X	43X
		(a)	(b)	(c)	(d)	(e)	(f)
		46,432,244		3,834,105	42,598,139	23,240,501	19,357,638
<b>Other Long-term Obligations</b>							
2.1	Capital lease purchase agreements						
2.2	Accrued leave liability (sick leave and vacation)						
		(a)	(b)	(c)	(d)		
		90,922		32,522	58,400		
<b>Short-term (interest bearing) Debt</b>							
3	Total short-term debt	61V	64V				
		(a)	(b)	(c)	(d)		
		1,924,224	14,937,785	60,574,506			
<b>PART VIII</b>		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>							
		Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
		(a)	(b)	(c)			
<b>PART IX</b>		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
<b>RATES</b>							
1.	Energy Sales & Use Tax Rate	6%					
2.	Cable TV Franchise Tax Rate	6%					
3.	Telephone Franchise Tax Rate	6%					

